



Dave Yost • Auditor of State





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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Medicaid Administrative Claiming (MAC) data reported by the Fulton, Hancock, Henry, Lucas, Ottawa, Paulding, Seneca and Williams County Boards of Developmental Disabilities<sup>1</sup> (County Boards) in their Income and Expenditure Reports (Cost Reports) for the year ended December 31, 2014. The management of each County Board is responsible for preparing its respective Cost Report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to each County Board's payroll reports and determined if the MAC salary and benefits were greater by more than one percent. We found no exceptions.
2. We compared each County Boards' final MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* of the Cost Report to identify any variances. We found no exceptions for Fulton, Hancock, Henry, Lucas, Paulding, Seneca and Williams County Boards. We reported variances for Ottawa County Board in **Table 1**.

County Board	Worksheet Row and Column	Reported Amount	Correction	Corrected Amount
Ottawa	(1) Salaries (I) Medicaid Admin	\$110,641	\$466	\$111,107
Ottawa	(1) Salaries (O) Non-Federal Reimbursable	\$41,136	\$171	\$41,307

3. We selected 10 random moment time study (RMTS) observed moments and 10 percent of any RMTS moments above that amount from the RMTS Participant Moments Question and Answer report for the 4th quarter of 2014 for each County Board. We determined if supporting documentation for each of the observed moments was maintained and if the moment was classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014.

We found no exceptions for Hancock, Henry, Lucas, Ottawa and Seneca County Boards. We noted Paulding County Board maintained documentation which met the minimum requirements, but did not include additional supporting documentation as preferred by the RMTS Guide. We found exceptions for Fulton and Williams County Boards as described in **Table 2**.

We reported the detailed results for the specific moments tested in separate documents submitted to DODD and each respective County Board.

<sup>1</sup> The Fulton, Hancock, Henry, Lucas, Ottawa, Paulding, Seneca and Williams County Boards of Developmental Disabilities are referred to as the MAC Northwest Region for the purpose of reporting only.

Northwest Region (Fulton, Hancock, Henry, Lucas, Ottawa, Paulding, Seneca and Williams County Boards)  
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<b>Table 2: RMTS Participant Moment Results</b>	
<b>County Board</b>	<b>Results</b>
Fulton	One moment was not classified to the proper activity code
Williams	One moment without any supporting documentation

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the MAC data of each County Board. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the use of the County Boards and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

November 13, 2017



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**MAC NORTHWEST REGION AND COUNTY BOARDS OF DEVELOPMENTAL DISABILITIES**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 21, 2017**